

August 25, 2010

Mr. Robert L. Lerner
Principal Executive Officer of Ruvane Fund Management Corporation
RFMC Tactical Advisors Fund, L.P.
4 Benedek Road
Princeton, New Jersey 08540

Re: RFMC Tactical Advisors Fund, L.P.
Form 10-K for the year ended 12/31/2009
Filed on 3/31/2010
File No. 000-23529

Dear Mr. Robert L. Lerner:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Cicely LaMothe
Branch Chief